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THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

NOTIFYING THE SUPPLY OF SERVICES SPECIFIED IN SUB-ITEM (B) OF ITEM 5 OF SCHEDULE II ON WHICH REFUND OF UNUTILIZED INPUT TAX CREDIT SHALL NOT BE ALLOWED.

[G.O.Ms.No.265, Revenue (Commercial Taxes-II), 29th June, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 54 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the State Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub- section (3) of Section 54 of the said Andhra Pradesh Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Andhra Pradesh Goods and Services Tax Act.

This notification shall come into force with effect from the 1st day of July, 2017.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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